less than 1500 marks income formed only a small fraction among the Jews but the majority among the non-Jews.

Also in other German towns, according to Sombart,[1] the Jews paid, in 1905, three to seven times more in income-tax than the non-Jews. According to an estimate by A. Manes for 1907, the income of the Jews formed 13-3 per cent of the total income of the Berlin population, *i.e.* about three times more than their numerical percentage (4-8). Similar results were obtained by him for Frankfort-on-the-Main. The *per capita* income of the Berlin Jews shrank between 1907 and 1929, in which year it was 2800 marks, *i.e.* not three times, but less than twice, that of the non-Jews (1480 marks).

Lestschinsky, basing himself on the taxation lists of the town of Zurich, where 6662 Jewish inhabitants formed 3-2 per cent of the population, has calculated that, in 1921, the *per capita*

	Income.	Capital.
was among the Jews	.	. 4,740 Frcs.
22,103 Frcs.		
„ „ non-Jews	.	2,340 „
8,230 „		

Of the Jews 18*9 per cent, and of the non-Jews 4-9, had an income of more than 10,000 francs, while 25-1 and 33-4 had one of less than 2000 francs.

In other countries, where the taxation lists are not available, conclusions about the incomes of Jews and non-Jews can be formed on other evidence, *e.g.* housing, and the number of servants employed. In 1905, in

Copenhagen, of every 100 families there lived—

	Among the Jews.	Total Population.
In apartments of 1-2 rooms . .	11-9	48*5
Without servants . . .	34-8	87-2

Similarly, in Budapest, 25-4 per cent of the Jews lived in one-room apartments, but 63-3 of the non-Jews.

In the United States the wealth of the Jews depends, as

[1] *Die Jvden und da$ Wirtschaftsleben* (Leipzig, 1911), p. 219.